12-13346-alg Doc 1081 Filed 08/26/13 Entered 08/26/13 16:26:19 Main Document Pg 1 of 19 Hearing Date: August 28, 2013 at 11:00 a.m. (prevailing Eastern time)

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Counsel for the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK	**	
In re	X :	Chapter 11
K-V Discovery Solutions, Inc., et al.,1	:	Case No. 12-13346 (ALG)
Debtors.	:	(Jointly Administered)
UNITED STATES OF AMERICA, Plaintiff,	X : : :	Adv. Pro. No. 12-02005 (ALG)
v.	:	
K-V PHARMACEUTICAL COMPANY,	:	
Debtors.	:	

NOTICE OF PROPOSED STIPULATION OF SETTLEMENT AND DISMISSAL BY AND AMONG K-V PHARMACEUTICAL COMPANY, UNITED STATES OF AMERICA, AND CERTAIN OTHER PARTIES

PLEASE TAKE NOTICE that K-V Pharmaceutical Company ("<u>KV</u>"), one of the above-captioned debtors and debtors in possession (collectively, the "<u>Debtors</u>"), has, subject to

The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) K-V Discovery Solutions, Inc. (7982); (ii) DrugTech Corporation (3690); (iii) FP1096, Inc. (3119); (iv) K-V Generic Pharmaceuticals, Inc. (7844); (v) K-V Pharmaceutical Company (8919); (vi) K-V Solutions USA, Inc. (4772); (vii) Ther-Rx Corporation (3624); and (viii) Zeratech Technologies USA, Inc. (6911). The Debtors' executive headquarters are located at 16640 Chesterfield Grove, Suite 200, Chesterfield, MO 63005.

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Court approval, entered into the Stipulation of Settlement and Dismissal, annexed hereto as <u>Exhibit A</u>, with the United States of America, certain Medicaid participating states, and relator Constance Conrad (the "<u>Stipulation of Settlement and Dismissal</u>"), which, among other things, resolves the treatment of the ETHEX Criminal Fine Claims² (Class 4) and Qui Tam Claims (Class 5) under the Sixth Amended Joint Chapter 11 Plan of Reorganization for K-V Discovery Solutions, Inc. and Its Affiliated Debtors [Docket No. 1002] (as amended, modified and/or supplemented, the "Plan").

PLEASE TAKE FURTHER NOTICE that the Debtors intend to present the proposed Stipulation of Settlement and Dismissal to the Honorable Allan L. Gropper, United States Bankruptcy Judge, for signature at the hearing before the Bankruptcy Court regarding confirmation of the Plan (the "Confirmation Hearing"), which will be held on August 28, 2013 at 11:00 a.m. (prevailing Eastern time), or as soon thereafter as counsel may be heard, in Courtroom 617, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004.

Dated: New York, New York August 26, 2013

> WILLKIE FARR & GALLAGHER LLP Counsel for the Debtors and Debtors in Possession

By: /s/ Matthew A. Feldman

Matthew A. Feldman

Paul V. Shalhoub

Robin Spigel

787 Seventh Avenue New York, New York 10019 Telephone: (212) 728-8000 Facsimile: (212) 728-8111

² Capitalized terms used but not defined herein have the meanings assigned them in the Plan.

EXHIBIT A

Stipulation of Settlement and Dismissal

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11

K-V DISCOVERY SOLUTIONS, INC.,

et al.,

Case No. 12-13346 (ALG)

(Jointly Administered)

UNITED STATES OF AMERICA,

Adv. Pro. No. 12-02005 (ALG)

Plaintiff,

Debtors.

STIPULATION OF SETTLEMENT AND DISMISSAL

v.

K-V PHARMACEUTICAL COMPANY,

Defendant.

WHEREAS, on August 29, 2002, a relator filed an action in the United States District Court for the District of Massachusetts captioned *United States ex rel. Constance Conrad, et al. v. Abbott Laboratories, Inc., et al.*, No. 02 Civ. 11738, under the *qui tam* provisions of the False Claims Act, 31 U.S.C. § 3730(b) (the "**FCA Action**");

WHEREAS, the FCA Action was subsequently resolved as to defendants K-V

Pharmaceutical Company ("KV") and Ethex Corporation ("Ethex") pursuant to a settlement agreement between the United States, Relator Constance Conrad (the "Relator") and KV (the "Settlement Agreement"), under which KV agreed to make certain payments totaling \$18,819,161.39 through September 2016, including pursuant to separate settlement agreements (the "State Settlement Agreements") with the fifty states and the District of Columbia (the "Medicaid Participating States");

WHEREAS, Ethex was a wholly-owned subsidiary of KV and was dissolved on December 15, 2010;

WHEREAS, on March 2, 2010, Ethex pleaded guilty in the United States District Court for the Eastern District of Missouri to two felony charges relating to Ethex's failure to make two field alert reports to the United States Food and Drug Administration regarding the discovery of oversized drug tablets, *see United States v. Ethex Corp.*, No. 10 Cr. 117 (E.D. Mo.) (Information filed March 2, 2010) (the "Criminal Case");

WHEREAS, among other conditions in the judgment entered in the Criminal Case, the Court imposed a \$23,437,382 criminal fine, payable in four installments (the "Criminal Fine");

WHEREAS, on August 4, 2012, KV and seven related companies (collectively, the "**Debtors**") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code;

WHEREAS, as of August 4, 2012, the amounts of \$18,183,110.02 remained unpaid toward the Settlement Agreement (inclusive of payments under the State Settlement Agreements) and \$16,185,644 remained unpaid toward the Criminal Fine;

WHEREAS, on November 26, 2012, the United States filed an adversary proceeding, as a protective measure, seeking a determination that the unpaid portion of the Criminal Fine and the claim under the Settlement Agreement were non-dischargeable (the "Adversary Proceeding");

WHEREAS, the Debtors dispute that the Criminal Fine and the claim under the Settlement Agreement are non-dischargeable;

WHEREAS, on January 30, 2013, the United States filed a proof of claim asserting a claim for, among other things, the unpaid portion of the Criminal Fine and the claim under the Settlement Agreement (the "<u>U.S. Proof of Claim</u>"), which was assigned Claim Number 354 by the Debtors' claims agent;

WHEREAS, proofs of claims were filed by certain of the Medicaid Participating States (as defined in the Settlement Agreement) for amounts remaining unpaid under their respective

State Settlement Agreement (the "State Proofs of Claim"), which were assigned Claim Numbers 307, 308, 309, 310, 312, 313, 314, 315, 316, 318, 321, 322, 323, 324, 325, 326, 327, 329, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 342, 343, 344, 345, 346, 349, 351, 353, 355, 356, 357, 358, 363, and 369 by the Debtors' claims agent;

WHEREAS, on July 17, 2013, the Debtors filed the Sixth Amended Joint Chapter 11 Plan of Reorganization for K-V Discovery Solutions, Inc. and Its Affiliated Debtors (as may be amended, modified and/or supplemented from time to time, the "<u>Plan</u>") with the Bankruptcy Court;

WHEREAS, the Plan classifies all claims related to (i) the Criminal Fine in Class 4 of the Plan and (ii) the Settlement Agreement in Class 5 of the Plan, and permits the United States of America and the Medicaid Participating States to consensually settle matters pertaining to the Criminal Fine and the Settlement Agreement;

WHEREAS, it is the intent of the parties hereto that the order approving this stipulation of settlement and dismissal be treated as the ETHEX Criminal Fine Settlement and Qui Tam Settlement Order (as each term is defined in the Plan) for purposes of the Plan and the order confirming the Plan (the "Confirmation Order"); and

WHEREAS, the United States Attorney's Office for the Eastern District of Missouri has agreed to propose a modification of the Criminal Fine as set forth in Attachment A (the "Proposed Modified Criminal Fine").

IT IS HEREBY STIPULATED AND AGREED AS FOLLOWS:

- 1. The Settlement Agreement is modified to the extent provided herein.
- 2. <u>The Proposed Modified Criminal Fine</u>. Effective as of the Effective Date (as defined in the Plan) of the Plan, KV shall pay to the United States the sum of \$5,395,214.67 in accordance with the schedule set forth in <u>Attachment A</u>. Such payments shall be in full

satisfaction of that portion of the U.S. Proof of Claim that arises from the Criminal Case.

- 3. The Settlement Amount. Effective as of the Effective Date (as defined in the Plan) of the Plan, KV shall pay the United States and the Medicaid Participating States \$18,404,785.33 (as modified, the "Settlement Amount") as set forth below. The payment schedules and amounts set forth in the Settlement Agreement and the State Settlement Agreements shall be modified as follows:
 - a. KV shall pay to the United States the additional sum of \$10,998,153.34 (as modified, the "Federal Settlement Amount") in accordance with the schedule set forth in Attachment B (as modified, the "Federal Payment Schedule").
 - b. KV shall pay to the Medicaid Participating States the total sum of \$7,406,631.99
 (as modified, the "Medicaid State Settlement Amount") in accordance with the schedule set forth in Attachment C (as modified, the "State Payment Schedule").
- 4. The payments set forth in Attachments B and C shall be in full satisfaction of that portion of the U.S. Proof of Claim that arises from the Settlement Agreement as well as in full satisfaction of the State Proofs of Claim.
- 5. Except as set forth herein,¹ the terms and conditions of the Settlement Agreement and the State Settlement Agreements otherwise remain in full force and effect and are expressly incorporated herein (including, for purposes of clarification, but not limitation, the terms and conditions set forth in paragraph 20(b) of the Settlement Agreement), with the exception of:
 - (i) the following provisions of the Settlement Agreement:

¹ For the avoidance of doubt, capitalized terms defined herein and in the Settlement Agreement and the State Settlement Agreement, as the case may be, shall replace the defined terms in each such applicable settlement agreement.

- a. Paragraphs 11 and 12 (Financial Statements);
- kV's representation in the first sentence of paragraph 19 that it currently is solvent; and
- c. Paragraphs 23 and 24 (External Financing); and
- (ii) the following provisions of the State Settlement Agreements:
 - a. Paragraphs 10 and 11 (Financial Statements);
 - b. KV's representation in the first sentence of paragraph 12 that it currently is solvent; and
 - c. Paragraphs 15 and 16 (External Financing).
- 6. Upon approval of this stipulation of settlement and dismissal by the Bankruptcy Court, the Adversary Proceeding shall be dismissed with prejudice; provided, however, notwithstanding anything contained herein to the contrary, solely to the extent KV does not make the payments as set forth in paragraph 3 above, all rights of the United States to seek to recover the amount asserted in the U.S. Proof of Claim and allege such amount is non-dischargeable, and all rights of KV to object thereto and otherwise defend any such action, including that the amount asserted in the U.S. Proof of Claim is dischargeable, are preserved.
- 7. The parties understand and agree that the Proposed Modified Criminal Fine is subject to approval by the District Court for the Eastern District of Missouri (the "<u>District Court</u>") of the Proposed Modified Criminal Fine. The United States shall use best efforts to cause the United States Attorney's Office for the Eastern District of Missouri to seek approval of the Proposed Modified Criminal Fine within two (2) business days of the date hereof.
- 8. Nothing herein shall be deemed an admission or a waiver regarding whether the Settlement Amount is dischargeable or non-dischargeable under section 1141 of the Bankruptcy Code or otherwise. All parties specifically reserve their rights in connection therewith. In the

event of an ambiguity in or controversy or claim arising out of, or relating to, the interpretation, application, or enforcement of this stipulation of settlement and dismissal, the parties hereto agree that no one will resolve any ambiguity in, or controversy or claim arising out of, or relating to, interpretation, application, or enforcement of, this stipulation of settlement and dismissal by any rule providing for interpretation against the draftsperson.

- 9. In the event (i) the District Court does not approve the Proposed Modified Criminal Fine or (ii) this stipulation of settlement and dismissal is not approved by the Bankruptcy Court, other than this paragraph, this stipulation of settlement and dismissal shall be of no force and effect and none of its provisions will be deemed to prejudice or impair any of the parties' respective rights and remedies, nor may it be used in any way against any of the parties hereto in any litigation or contested matter.
- 10. The parties understand and agree that this stipulation of settlement and dismissal contains the entire agreement between them, and that no statements, representations, promises, agreements, or negotiations, oral or otherwise, between the parties or their counsel that are not included herein shall be of any force or effect. This stipulation of settlement and dismissal may not be amended except by written consent of the parties hereto.
- 11. This stipulation of settlement and dismissal is governed by the laws of the United States. The exclusive jurisdiction and venue for any dispute relating to this stipulation of settlement and dismissal is the United States Bankruptcy Court for the Southern District of New York. This stipulation of settlement and dismissal shall be deemed to have been drafted by all parties hereto and shall not, therefore, be construed against any party for that reason in any subsequent dispute.
- 12. The undersigned counsel represent and warrant that they are fully authorized to execute this stipulation of settlement and dismissal on behalf of the persons and entities indicated below.

- 13. This stipulation of settlement and dismissal may be executed in counterparts, including by electronic submission, each of which constitutes an original and all of which constitute one and the same stipulation of settlement and dismissal.
- 14. This stipulation of settlement and dismissal is binding on KV's successors, transferees, heirs and assigns, including the Reorganized Debtors.
- 15. This stipulation of settlement and dismissal is binding on the relator and relator's successors, transferees, heirs and assigns.

Dated: August <u>26</u>, 2013

K-V PHARMACEUTICAL COMPANY

Patrick Christmas General Counsel

16640 Chesterfield Grove

Suite 200

Chesterfield, Missouri 63005

Debtor-Defendant

Dated: August ___, 2013

NEW YORK MEDICAID FRAUD

CONTROL UNIT

Ву:

Jay S. Speers 120 Broadway, 13th Floor New York, New York 10271 Telephone: (212) 417-5285

On behalf of the Medicaid Participating

States (Other than Connecticut and Virginia)

Dated: August 26 2013

PREET BHARARA

United States Attorney for the Southern District of New York

Bv:

Michael J. Byars
Assistant United States Attorney
Southern District of New York
86 Chambers St., 3rd Floor

New York, New York 10007 Telephone: (212) 637-2793 Attorney for Creditor-Plaintiff

Dated: August ___, 2013

BAILEY & GLASSER LLP

By: ____

John Roddy 125 Summer Street, Suite 1030 Boston, MA 02110

Telephone: (617) 439-6730

Attorney for Relator Constance Conrad

[Signature Pages Continued On Next Page.]

Dated: August, 2013	Dated: August, 2013							
K-V PHARMACEUTICAL COMPANY	PREET BHARARA United States Attorney for the Southern District of New York							
Patrick Christmas General Counsel 16640 Chesterfield Grove Suite 200 Chesterfield, Missouri 63005 Debtor-Defendant	By: Michael J. Byars Assistant United States Attorney Southern District of New York 86 Chambers St., 3rd Floor New York, New York 10007 Telephone: (212) 637-2793 Attorney for Creditor-Plaintiff							
Dated: August 24,2013	Dated: August, 2013							
NEW YORK MEDICAID FRAUD CONTROL UNIT By: Jay S Speers 120 Broadway, 13th Floor	BAILEY & GLASSER LLP By: John Roddy 125 Summer Street, Suite 1030							
New York, New York 10271 Telephone: (212) 417-5285 On behalf of the Medicaid Participating States (Other than Connecticut and Virginia)	Boston, MA 02110 Telephone: (617) 439-6730 Attorney for Relator Constance Conrad							

[Signature Pages Continued On Next Page.]

Dated: August ___, 2013

K-V PHARMACEUTICAL COMPANY

By:

Patrick Christmas General Counsel 16640 Chesterfield Grove Suite 200 Chesterfield, Missouri 63005 Debtor-Defendant

Dated: August ___, 2013

NEW YORK MEDICAID FRAUD CONTROL UNIT

By:

Jay S. Speers 120 Broadway, 13th Floor New York, New York 10271 Telephone: (212) 417-5285

On behalf of the Medicaid Participating States (Other than Connecticut and Virginia) Dated: August ___, 2013

PREET BHARARA United States Attorney for the Southern District of New York

By:

Michael J. Byars Assistant United States Attorney Southern District of New York 86 Chambers St., 3rd Floor New York, New York 10007 Telephone: (212) 637-2793 Attorney for Creditor-Plaintiff

Dated: August 23, 2013

BAILEY & GLASSER LLP

125 Summer Street, Suite 1030

Boston, MA Ø2110 Telephone: (617) 439-6730

Attorney for Relator Constance Conrad

[Signature Pages Continued On Next Page.]

Dated: August 23, 2013
For the Medicaid Participating State: Connecticut: GEORGE JEPSEN, ATTORNEY GENERAL By: Poly B. J.
Robert B. Teitelman Assistant Attorney General State of Connecticut 55 Elm Street
Hartford, CT 06106-1774
Telephone: (860) 808-5040 Facsimile: (860) 808-5033
E-mail: robert.teitelman@ct.gov
SO ORDERED thisday of August, 2013

HONORABLE ALLAN L. GROPPER UNITED STATES BANKRUPTCY JUDGE Dated: August __, 2013

For the Medicaid Participating State: Virginia

Dated: August, 2013	Dated: August <u>23</u> , 2013								
For the Medicaid Participating State: Connecticut: By: Robert B. Teitelman Assistant Attorney General State of Connecticut 55 Elm Street Hartford, CT 06106-1774 Telephone: (860) 808-5040 Facsimile: (860) 808-5033 E-mail: robert.teitelman@ct.gov SO ORDERED thisday of August, 2013	For the Medicaid Participating State: Virginia By: Megan C. T. Hold Megan L. Holt (VSB 75005) Assistant Attorney General Medicaid Fraud Control Unit, Civil Investigations Squad Virginia Attorney General's Office								
	900 East Main Street Richmond, VA 23219 Telephone No.: 804-786-7760 Facsimile No.: 804-786-0807								
SO ORDERED thisday of August, 2013									
HONORABLE ALLAN L. GROPPER UNITED STATES BANKRUPTCY JUDGE									

Attachment A

Payment date	Proposed Modified Criminal Fine
No later than two business days after Effective Date	\$4,300,000.00
12/15/2013	\$400,000.00
3/14/2014	\$400,000.00
6/13/2014	\$295,214.67
Total	\$5,395,214.67

Attachment B

Payment date	Qui tam (federal)	
No later than two business days after Effective Date	\$2,569,552.35	
12/15/2013	\$239,028.13	
3/14/2014	\$239,028.13	
6/13/2014	\$301,644.73	
9/15/2014	\$478,056.25	
12/15/2014	\$478,056.25	
3/16/2015	\$478,056.25	
6/15/2015	\$478,056.25	
9/15/2015	\$478,056.25	
12/15/2015	\$478,056.25	
3/15/2016	\$478,056.25	
6/15/2016	\$478,056.25	
9/15/2016	\$478,056.25	
12/15/2016	\$478,056.25	
3/15/2017	\$478,056.25	
6/15/2017	\$478,056.25	
9/15/2017	\$478,056.25	
12/15/2017	\$478,056.25	
3/15/2018	\$478,056.25	
6/15/2018	\$478,056.25	
Total	\$10,998,153.34	

Attachment C

Payment date	Qui tam (states)*
No later than two business	\$1,730,447.65
days after Effective Date	
12/15/2013	\$160,971.87
3/14/2014	\$160,971.87
6/13/2014	\$203,140.60
9/15/2014	\$321,943.75
12/15/2014	\$321,943.75
3/16/2015	\$321,943.75
6/15/2015	\$321,943.75
9/15/2015	\$321,943.75
12/15/2015	\$321,943.75
3/15/2016	\$321,943.75
6/15/2016	\$321,943.75
9/15/2016	\$321,943.75
12/15/2016	\$321,943.75
3/15/2017	\$321,943.75
6/15/2017	\$321,943.75
9/15/2017	\$321,943.75
12/15/2017	\$321,943.75
3/15/2018	\$321,943.75
6/15/2018	<u>\$321,943.75</u>
Total	\$7,406,631.99

^{*}The amounts listed in the column "Qui tam (states)" shall be paid by KV to the states and the District of Columbia as set forth in the schedule on the following page.

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Ctata	Payment Upon Exit	12/15/2013	3/14/2014	6/13/2014	9/15/2014	12/15/2014	3/16/2015	6/15/2015	9/15/2015	12/15/2015	3/15/2016	6/15/2016	9/15/2016	12/15/2016	3/15/2017	6/15/2017	9/15/2017	12/15/2017	3/15/2018	6/15/2018	TOTALS
State Alabama	\$18,118.83	\$1,685.47	\$1,685.47	\$2,127.01	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$3,370.95	\$77,551.98
Alaska	\$5.024.98	\$467.44	\$467.44		\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$934.88	\$21,507.83
Arizona	\$37.53	\$3.49	\$3.49	\$4.41	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	\$6.98	1	\$160.60
Arkansas	\$14,000.30	\$1,302.35	\$1,302.35		\$2,604.71	\$2,604.71	\$2,604.71	\$2,604.71	\$2,604.71		\$2,604.71	\$2,604.71	\$2,604.71	\$2,604.71				\$2,604.71	\$2,604.71		\$59,923.88
California	\$13,860.12	\$1,302.33	\$1,302.33		\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$2,578.63	\$59,323.89
Colorado	\$17,373.63	\$1,616.15	\$1,616.15		\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30	\$3,232.30		\$74,362.25
Connecticut	\$13,122,86	\$1,010.13	\$1,010.13		\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441,46	\$2,441.46	\$2,441.46	\$2,441.46	\$2,441.46	\$2,441.46		\$56.168.20
Delaware	\$5,417.43	\$503.95	\$503.95	1 /	\$1,007.89	\$1,007.89	\$1,007.89	\$1.007.89	\$1,007.89	\$1.007.89	\$1,007.89	\$1,007.89	\$1,007.89	\$1,007.89	\$1.007.89	\$1,007.89	\$1,007.89	\$1,007.89	\$1,007.89		\$23,187.53
District of Columbia	\$1,218.38	\$113.34	\$113.34	\$143.03	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$226.67	\$5,214.81
Florida	\$66,644.55	\$6,199.49	\$6,199.49			\$12,398.99		\$12,398.99	\$12,398.99	\$12,398.99	\$12,398.99		\$12,398.99	\$12,398.99	\$12,398.99				\$12,398.99		\$285,250.90
Georgia	\$40,197.51	\$3,739.30	\$3,739.30		\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$7,478.61	\$172,052.73
Hawaii	\$1,030.59	\$95.87	\$95.87	\$120.98	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74	\$191.74		\$191.74	\$191.74	\$191.74	\$4,411.15
Idaho	\$14,725.73	\$1,369,84	\$1,369.84		\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67	\$2,739.67		\$63,028.81
Illinois	\$127,789.87	\$11,887.43	\$11,887.43		\$23,774.86	\$23,774.86	\$23,774.86	\$23,774.86	\$23,774.86		\$23,774.86	\$23,774.86	\$23,774.86		\$23,774.86				\$23,774.86		\$546,963,99
Indiana	\$63,332.64		\$5,891.41			\$11,782.82		\$11,782.82	\$11,782.82		\$11,782.82		\$11,782.82	1 -7	1 -7	,			\$11,782.82		\$271,075.32
lowa	\$30,917.82	\$2,876.08	\$2,876.08		\$5,752.15	\$5,752.15		\$5,752.15	\$5,752.15		\$5,752.15		\$5,752.15	\$5,752.15					\$5,752.15		\$132,333.88
Kansas	\$15,246.34	\$1,418.26	\$1,418.26		\$2,836,53	\$2,836,53	\$2,836,53	\$2,836.53	\$2,836.53	\$2,836,53	\$2,836.53	\$2,836.53	\$2.836.53	\$2,836,53	\$2,836.53	\$2,836.53	\$2,836,53	\$2,836.53	\$2,836.53		\$65,257.14
Kentucky	\$68,064.46		\$6,331.58		\$12,663.16	\$12,663.16	1 /	\$12,663.16	\$12,663.16	1 /	\$12,663.16		\$12,663.16	\$12,663.16	\$12,663.16		. ,		\$12,663.16		\$291,328.40
Louisiana	\$33,053.70		\$3,074,76		\$6,149.53	\$6,149.53	\$6,149.53	\$6,149.53	\$6,149.53	\$6,149,53	\$6,149.53	\$6,149.53	\$6,149,53	\$6,149.53	\$6,149.53	\$6,149.53	\$6,149,53	\$6,149.53	\$6,149.53		\$141,475,94
Maine	\$10,307.88	\$958.87	\$958.87	\$1,210.06	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75	\$1,917.75		\$1,917.75		\$44,119.68
Maryland	\$8,311.82	\$773.19	\$773.19	\$975.74	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$1,546.38	\$35,576.02
Massachusetts	\$24,634.07	\$2,291.54	\$2,291.54	\$2,891.84	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$4,583.08	\$105,438.27
Michigan	\$75,709.39	\$7,042.73	\$7,042.73	\$8,887.67	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47		\$14,085.47	\$14,085.47	\$14,085.47	\$14,085.47	\$324,050.04
Minnesota	\$11,510.37	\$1,070.73	\$1,070.73	\$1,351.22	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$2,141.46	\$49,266.41
Mississippi	\$17,143.75	\$1,594.77	\$1,594.77	\$2,012.54	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$3,189.53	\$73,378.31
Missouri	\$29,026.12	\$2,700.10	\$2,700.10	\$3,407.43	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$5,400.21	\$124,237.11
Montana	\$6,154.65	\$572.53	\$572.53	\$722.51	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$1,145.05	\$26,343.02
Nebraska	\$20,207.62	\$1,879.78	\$1,879.78	\$2,372.21	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$3,759.56	\$86,492.35
Nevada	\$5,967.67	\$555.13	\$555.13	\$700.56	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$1,110.26	\$25,542.65
New Hampshire	\$6,252.27	\$581.61	\$581.61	\$733.97	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$1,163.21	\$26,760.82
New Jersey	\$86,661.36	\$8,061.52	\$8,061.52	\$10,173.34	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$16,123.04	\$370,926.38
New Mexico	\$1,219.06	\$113.40	\$113.40		\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$5,217.77
New York	\$168,641.80	\$15,687.61	\$15,687.61	\$19,797.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$31,375.22	\$721,817.76
North Carolina	\$36,698.81	\$3,413.84	\$3,413.84		\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$6,827.69	\$157,077.67
North Dakota	\$3,775.25	\$351.19	\$351.19		\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$702.37	\$16,158.73
Ohio	\$65,349.50		\$6,079.02			\$12,158.05					\$12,158.05				\$12,158.05				\$12,158.05		\$279,707.84
Oklahoma	\$18,236.59	\$1,696.43	\$1,696.43		\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85	\$3,392.85		\$3,392.85	\$3,392.85		\$78,055.88
Oregon	\$6,643.59	\$618.01	\$618.01	\$779.90	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02	\$1,236.02				\$1,236.02		\$28,435.83
Pennsylvania	\$58,923.51	\$5,481.26	\$5,481.26		\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51	\$10,962.51		\$10,962.51	\$10,962.51	\$10,962.51		\$252,203.34
Rhode Island	\$9,900.62	\$920.99	\$920.99		\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98	\$1,841.98		\$42,376.53
South Carolina	\$14,090.08	\$1,310.71	\$1,310.71	1 7	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41	\$2,621.41				\$2,621.41		\$60,308.12
South Dakota	\$2,578.36	\$239.85	\$239.85	\$302.68	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$479.69	\$11,035.78
Tennessee	\$133,426.79					\$24,823.59					\$24,823.59		\$24,823.59						\$24,823.59		\$571,091.04
Texas	\$78,415.79	\$7,294.49	\$7,294.49		\$14,588.98	\$14,588.98	\$14,588.98	\$14,588.98	\$14,588.98	\$14,588.98	\$14,588.98	\$14,588.98	\$14,588.98		\$14,588.98	\$14,588.98			\$14,588.98		\$335,633.83
Utah	\$17,299.89	\$1,609.29	\$1,609.29		\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58	\$3,218.58		\$74,046.62
Vermont	\$5,556.69	\$516.90	\$516.90		\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80	\$1,033.80		\$1,033.80	\$1,033.80	\$1,033.80		\$23,783.60
Virginia	\$31,829.20	\$2,960.86	\$2,960.86		\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71	\$5,921.71			\$5,921.71	\$5,921.71		\$136,234.77
Washington	\$79,239.84	\$7,371.15	\$7,371.15			\$14,742.30		1 /	\$14,742.30	\$14,742.30	\$14,742.30		\$14,742.30			. ,			\$14,742.30		\$339,161.06
West Virginia	\$20,284.12	\$1,886.89	\$1,886.89		\$3,773.79	\$3,773.79	\$3,773.79	\$3,773.79	\$3,773.79	\$3,773.79	\$3,773.79	\$3,773.79	\$3,773.79		\$3,773.79	\$3,773.79		\$3,773.79	\$3,773.79		\$86,819.73
Wisconsin	\$92,351.61	\$8,590.85	\$8,590.85			\$17,181.70		\$17,181.70			\$17,181.70		\$17,181.70						\$17,181.70		\$395,281.84
Wyoming	\$6,877.51 \$28.044.80	\$639.77 \$2.608.82	\$639.77 \$2.608.82	\$807.36 \$3.292.23	\$1,279.54 \$5.217.64	\$1,279.54	\$1,279.54	\$1,279.54	\$1,279.54 \$5.217.64	\$1,279.54 \$5.217.64	\$1,279.54 \$5,217.64	\$1,279.54	\$1,279.54	\$1,279.54	\$1,279.54	\$1,279.54	\$1,279.54	\$1,279.54	\$1,279.54		\$29,437.05
RELATOR						\$5,217.64	\$5.217.64	\$5.217.64				\$5.217.64	\$5.217.64	\$5,217,64	\$5.217.64	\$5,217.64	\$5.217.64	\$5.217.64	\$5.217.64	\$5.217.64	\$120.036.91